



Santa Barbara County Education Office

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Susan C. Salcido, Superintendent of Schools

July 17, 2020

SBAS-9363

TO: K-12 School Districts
Santa Barbara County SELPA
County Education Office – Fiscal Services

ATTENTION: Chief Business Officials

FROM: Todd Humphreys, Finance Systems Supervisor
School Business Advisory Services

SUBJECT: **Annual Notification – Commercial Warrants Audits**

The Escape Financial Management software applies custom criteria to select payments for audit. We use a risk-based audit approach for all districts using the Escape Software. Districts do not need to opt-in to this process and no specific board approval is required.

While SBCEO provides the audit services, districts retain the legal duty for ensuring that payments are valid obligations of the district. A list of county and district responsibilities are outlined below:

Santa Barbara County Education Office (SBCEO):

- approves payments after all required documentation is received and reviewed for compliance with rules and statutory regulations
- prints and distributes approved warrants to districts according to the Accounts Payable Processing Schedule
- reserves the right to request documentation for any payment that is submitted for issuance

Districts:

- ensure the legality and accuracy of commercial warrants
- provide access to commercial warrant information as requested by SBCEO audit staff
- retain all documentation for commercial warrants in an organized and secure manner
- should follow the CASBO Records Retention Manual or rules required by statute

We look forward to providing these commercial warrant audit services for your district. Please feel free to contact me at ext. 5372 if you have any questions.